

Pricing for the CPA Examination Re-score and Appeal Services

Under the paper-based test (PBT) the cost of these services was as follows:

The candidate fees for a Review were \$65 per section for AUD, LPR & FAR and \$40 for ARE for which the AICPA invoiced NASBA \$53 and \$32 respectively. For reviews, the AICPA manually re-scored the objective questions and an independent grader re-scored the essays. There was no standard price for Appeals among states and only a handful of states ever had a candidate Appeal.

For the computer-based CPA Examination (CBT), the pricing will be as follows:

The AICPA's fees for Re-score (reviews) are \$175 per section for AUD, FAR & REG and \$125 for BEC. For re-scores, the AICPA will download the candidate's response file and manually re-score the incorrectly answered questions and problems. This requires reviewing a log file to identify the incorrect questions or problems. Then the incorrect responses will be manually re-scored and an independent grader will re-score the written communication items. NASBA is adding a \$25 processing fee to arrive at the candidate/board fees of \$200 for AUD, FAR & REG and \$150 for BEC.

For Appeals the AICPA is charging \$350 plus \$100 per item challenged. The AICPA will download the candidate's response file and manually extract the questions and answers that were incorrect. This requires reviewing a log file to identify the incorrect questions or problems. A computer program is used to perform the extraction process and create a file for the appeal session. For the jurisdictions for which NASBA is handling Appeals, NASBA is adding a \$150 fee to cover the cost of proctoring the candidate in a secure location, usually the board's office. In these NASBA administered jurisdictions, the candidate will pay \$500 for an Appeal plus \$100 per item challenged. The \$100 per item challenged is simply a pass through of the AICPA's fee.